

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-10 (Canceled).

Claim 11 (Currently Amended): A digital signal processing method that performs filter or prediction processing of a digital signal on a frame-wise basis, comprising the step steps of:

(a) processing said digital signal by use of a tap number or prediction order dependent only on usable samples in a frame without using samples preceding a first sample of said frame and/or samples succeeding a last sample of said frame.

(a-1) at least one of steps of: processing said digital signal while increasing a tap number or prediction order progressively in correspondence to samples from the front position of said frame to a predetermined first position; and decreasing said tap number or prediction order progressively for each sample from a predetermined second position behind said first position to the last position; and

(a-2) processing said digital signal while maintaining the tap number or prediction order unchanged for samples that are not subjected to the processing by said step (a-1).

Claim 12 (Canceled).

Claim 13 (Currently Amended): The digital signal processing method of claim 11 or 12, wherein said processing is FIR filter processing.

Claim 14 (Previously Presented): The digital signal processing method of claim 11, wherein said processing is autoregressive linear prediction error generation processing.

Claim 15 (Original): The digital signal processing method of claim 14, wherein said autoregressive linear prediction error generation processing is an operation using PARCOR coefficients.

Claims 16-27 (Canceled).